



2249 Yonge Street, Toronto 7
Phone 487-1144

The Importers' Bulletin

Mr. Anderson

ASSOCIATION DELEGATION PRESENT A BRIEF IN OTTAWA TO THE HONOURABLE MITCHELL SHARP,
MINISTER OF FINANCE AND THE HONOURABLE E. J. BENSON, MINISTER OF NATIONAL REVENUE.

An end to the automatic application of dumping duty, an improvement in the value for duty regulations, an amendment to the "Made in Canada" legislation, a request for a non discriminatory Government buying policy, and a call for a Canadian policy of multilateral non discriminatory tariff arrangements, were among the major recommendations made by the Canadian Importers Association in its pre-budget Brief to the Minister of Finance.

The Association delegation presented the Association Brief in Ottawa on Friday, February 11th, 1966, in the House of Commons office of the Minister of Finance. Present at the meeting were the Honourable Mitchell Sharp, Minister of Finance, and one of his senior advisers; and the Honourable E. J. Benson, Minister of National Revenue, and one of his senior advisers. The Association delegates were Mr. J. T. Manley, President of the Canadian Importers Association and President of F. Manley & Sons; and Mr. N. H. Vickery, General Manager of the Canadian Importers Association.

The Association's delegates were very well received by the two Ministers. The meeting lasted for more than an hour. During this time there was a very frank and useful exchange of views.

It was obvious that the two Ministers had studied the Association Brief most attentively and that the views expressed by the Association's delegates will be subjected to more study prior to the formulation of the Minister of Finance's 1966 Federal Budget.

(The complete text of the Association Brief begins on page 2.)

ASSOCIATION BRIEF TO MINISTER OF FINANCE.INTRODUCTION.

1. The Canadian Importers Association, on behalf of its 580 member firms, presents this Brief to you, Mr. Minister, with the hope that the views and proposals that it contains will be helpful to you in your efforts to present in 1966 a Federal Budget that will ensure prosperity and economic growth for the Canadian people.

GENERAL OBSERVATIONS

2. We believe that the Canadian Government can best serve the long-term interests of the Canadian economy by doing everything it can within its power so that the "Kennedy Round" of tariff and trade negotiations in Geneva under the General Agreement on Tariffs and Trade may achieve success in reducing tariffs and removing trade barriers. The Association attaches great importance regarding the outcome of the "Kennedy Round". We have presented, both to the Canadian Tariffs and Trade Committee and to your predecessor in office, the Honourable Walter Gordon, a great number of suggestions and proposals for reductions in tariffs and for changes in tariff regulations which we believe could be utilized by the Canadian trade negotiators as part of the concessions that Canada will be offering in return for obtaining concessions of equivalent value from the other participating countries.

3. Because of the vital importance of the "Kennedy Round" negotiations for the future success of Canadian exports and because of the possibility that inflation would damage Canada's competitive position, we believe that it is in the interests of Canada that you make use of the forthcoming Federal Budget by announcing unilateral tariff reductions and amendments in tariff regulations which could be counted against future concessions in the "Kennedy Round".

4. Before proceeding with some of our recommendations we would like to make a few observations regarding the use of the word "concessions". The word "concessions" gives the impression that one is giving something up and suffering a loss as a consequence. In effect the type of concessions that we propose would be most beneficial for the Canadian economy. Firstly, they would be a bargaining weapon for our trade negotiators to obtain better entry into foreign markets for Canadian exports. Secondly, they would be the most effective weapon available for reducing costs in Canada. This reduction in costs would be the best means to make Canadian goods competitive in the markets of the world and also be the best defence against inflation.

ELIMINATION OF THE PRESENT METHOD WHEREBY DUMPING DUTY IS APPLIED AUTOMATICALLY.

5. It is our understanding that there is only one other country, namely New Zealand, which applies dumping duty automatically as Canada does at present. The general practice by the international trading nations of the world is that they only apply dumping duty when their domestic manufacturers can prove that, unless dumping duty is applied to the imported goods that are in competition to their own, material injury will be caused to their domestic industry as a result of the importation of those goods at less than fair market value prices.

6. Dumping duty in Canada is at present a punitive tax which protects a domestic manufacturer from competition from goods that are imported at less than fair market value prices. However we can see no economic justification for imposing a dumping duty merely because similar goods are manufactured in Canada if the importation of goods at less than fair market value does not in fact cause any material injury to a domestic industry.

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ASSOCIATION BRIEF TO MINISTER OF FINANCE. (continued)

7. Consequently in order that Canada can be in line with the established practice of other trading nations and of the GATT regulations we suggest that an amendment be made to Section 6 of the Customs Tariff Act. The amendment would be to the effect that dumping duty would only be applied after a domestic manufacturer has been able to prove to the satisfaction of the Tariff Board that material injury would be caused to the industry concerned unless dumping duty is applied.

AMENDMENTS TO THE VALUE FOR DUTY SECTIONS OF THE CUSTOMS ACT.

8. The introduction of section 37A in last year's Federal Budget has gone part of the way towards dealing with the difficulty experienced by those who import from countries where the method of trade distribution is different to that which exists in Canada.

9. It would appear that section 37A will not adequately be remedying this situation. Firstly, there are some very great administrative difficulties in the application of this new section. It is taking months for the Department of National Revenue to make the necessary investigations to find out whether there is discrimination in the application of sub paragraph i of paragraph E of sub section 2 of section 36 or sub section 3 of section 36 in the importation of goods of a class from one country as compared with the importation of goods of that class from any other country. In addition it is not really possible for any businessman in Canada to be able to assess the proper impact of this new section since the manner in which the value for duty can be reduced is based upon ministerial discretion. Such ministerial discretion may vary depending on who is the Minister concerned.

10. We would suggest that this question of removing the hardships on importers who are at a trade level in Canada which does not exist in the country from which they buy can be dealt with in a much simpler administrative manner which would allow for quicker decisions and which would also enable businessmen to know more exactly where they stand.

11. Our suggestion is that there should be an amendment to one of the valuation for duty sections of the Customs Act so that a company which has a certain trade level in Canada would be allowed for value for duty or fair market value purposes a discount applicable to its trade level when importing regardless of the trade level in the country of export.

AMENDMENT TO THE "MADE IN CANADA" LEGISLATION

12. At present sub section 10 of section 6 of the Customs Tariff Act reads as follows: "For the purpose of this Act goods shall not be deemed to be of a class or kind made or produced in Canada unless so made or produced in substantial quantities and the Governor-in-Council may provide that such quantities to be substantial shall be sufficient to supply a certain percentage of the normal Canadian consumption and may fix such percentages." In fact the Governor-in-Council defined this percentage to be 10 per cent. of the normal Canadian consumption by an Order-in-Council which was passed in 1936 and which is still applicable to-day.

13. Two of the definitions that are given in Webster's New Collegiate Dictionary for the word "substantial" state: "That is such in substance or in the main; as a substantial victory. Considerable; large; as, a substantial gain." By no stretch of the imagination can we see how 10 per cent. can be considered as a substantial quantity. The fact that such a low percentage should be the basis for the extreme protection that is offered by the "made in Canada" legislation is unreasonable and

ASSOCIATION BRIEF TO MINISTER OF FINANCE. (continued)

unfair. It is our opinion that a more reasonable expression of substantial quantity would be at least 20 per cent. or perhaps more.

14. We would therefore suggest that sub section 10 of section 6 of the Customs Tariff be amended so that it would read "For the purpose of this Act goods shall not be deemed to be of a class or kind made or produced in Canada unless so made or produced in substantial quantities and that it be provided that such quantities to be substantial shall be sufficient to supply (20), (25), (33 1/3) per cent.

GOVERNMENT BUYING POLICY

15. We believe that any practice by the Government of paying higher prices for Canadian products when there are imported products available of comparable quality has harmful effects for the Canadian economy. Government expenditures are increased as a result which leads to either deficit financing or increased taxation, neither of which are to the advantage of the Canadian economy. In addition it is not a good way to encourage domestic industry because the incentive for domestic industry to reduce costs through greater efficiency is lessened as a result of the disguised protection given by preferential buying policies which in effect are a form of subsidy.

MULTILATERAL NON DISCRIMINATORY TARIFF ARRANGEMENTS BEST FOR CANADA.

16. We would like to make the very strongest plea that there should be no introduction of any special tariff arrangements with any one country for manufacturers of any product or group of products. It is in Canada's interest that its export sales be improved in as many different countries as possible. It is therefore preferable that we seek multilateral non discriminatory tariff arrangements and this can best be done through the General Agreement on Tariffs and Trade.

17. Furthermore we believe that the present methods for dealing with tariffs are quite adequate. If it is a question that the tariffs for a particular industry are not at their appropriate level then the best method is the present one by which the Minister of Finance directs the Tariff Board to hold hearings regarding the duties affecting that industry. In this manner in a fair and equitable way the viewpoints of all the various Canadian business interests can be heard. They can cross-question each other. The Tariff Board as a neutral judge can determine what it should recommend that the tariffs should be to the Minister. The Minister can then take appropriate action based on the Tariff Board's recommendations. If on the other hand it is a matter of assisting a domestic manufacturer with a reduction in duties on materials that will be used in production then the present method of temporary reductions by Order-in-Council for tariff items that may be used in manufacture can be utilized.

18. The important thing is that we cannot emphasize too strongly how much Canada is dependent on improving its exports to as many countries as possible. We are much more likely to do this if we seek multilateral non discriminatory tariff arrangements rather than seeking narrow bilateral tariff arrangements applicable only for manufacturers under certain defined conditions.

ASSOCIATION'S THANKS TO THE MINISTER OF FINANCE.

19. The Canadian Importers Association would like to thank you, Mr. Minister, for allowing us to present our views and recommendations which we hope will be helpful to you in the preparation of the Federal Budget that you will be presenting this year.



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SPECIAL EXTRA

1966 FEDERAL BUDGET

This Importers' Bulletin Special Extra gives the complete details of the Customs Tariff changes and the amendments to the Excise Tax Act contained in the budget speech delivered by the Honourable Mitchell Sharp in the House of Commons on the evening of Tuesday, March 29th, 1966.

March 31, 1966.



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CUSTOMS TARIFF

1. Resolved, that Schedule A to the Customs Tariff be amended by striking out tariff items 945-1, 7905-1, 20925-1, 21045-1, 23505-1, 23705-1, 24100-1, 26325-1, 41105-1, 42205-1, 44043-1, 44047-1, 44125-1, 70500-1, 70505-1 and 84805-1, and the enumerations of goods and the rates of duty set opposite each of those items, and by inserting therein the following items, enumerations of goods and rates of duty:

Rates in effect prior to
Rates Proposed in this Budget

B.P. M.F.N. General
B.P. M.F.N. General

Tariff Item	B.P.	M.F.N.	General	B.P.	M.F.N.	General
945-1 Feeds for use exclusively in the feeding of trout..... on and after July 1, 1968	Free 15 p.c.	20 p.c.	25 p.c. 25 p.c.	Free 15 p.c. (on and after July 1, 1966)	Free 20 p.c.	25 p.c. 25 p.c.
7905-1 Carnatic cuttings in their first year of introduction.....	Free	Free	Free	Free 12½ p.c.	Free 12½ p.c.	Free 30 p.c.
20925-1 Potassium chloride (applicable to December 31, 1967)	Free ..	25 p.c. ..	25 p.c. ..	Free (applicable to Dec. 31, 1966)	Free (applicable to Dec. 31, 1966)	25 p.c. 25 p.c.
21045-1 Sodium Hypochlorite in solution (applicable to December 31, 1967)	15 p.c.	20 p.c.	30 p.c.	15 p.c. (applicable to Dec. 31, 1966)	20 p.c. (applicable to Dec. 31, 1966)	30 p.c. 30 p.c.
23505-1 Liquorice <u>blocks, granules, paste or powder, not sweetened.....</u>	Free	12½ p.c.	17½ p.c.	Free 15 p.c.	Free 15 p.c.	17½ p.c. 25 p.c.
23705-1 Deuterium oxide or heavy water; uranium in the form of pigs, ingots, billets or bars..... on and after July 1, 1968	Free 15 p.c.	25 p.c. 25 p.c.	Free Free	Free Free (on and after July 1, 1966)	Free 15 p.c.	25 p.c. 25 p.c.

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Tariff Item	B.P.	M.F.N.	General B.P.	M.F.N.	General B.P.

24100-1	Litharge and mixtures or combinations of litharge with other materials, such mixtures or combinations to contain not less than 50 per cent by weight of litharge, for use exclusively in the manufacture of storage battery plates..	Free 15 p.c.	Free 15 p.c.	Free 20 p.c.	Free 25 p.c.	25 p.c.
26325-1	Compounds of tetramethyl lead, in which tetramethyl lead is the preponderant constituent by weight.. <u>(Applicable to December 31, 1967)</u>	12½ p.c.	12½ p.c.	25 p.c.	12½ p.c. 12½ p.c. (Applicable to December 31, 1966)	25 p.c.
41105-1	Machines, logging cars, cranes, captive balloons having a volume of 150,000 cubic feet or more, blocks and tackle, wire rope, but not including wire rope to be used for guy ropes or in breaking logs going down grade, and parts of all the foregoing, for use exclusively in the operation of logging, such operation to include the removal of the log from stump to skidway, log dump, or common or other carrier	10 p.c.	12½ p.c.	20 p.c.	10 p.c. 25 p.c. 20 p.c.	12½ p.c. 25 p.c. 27½ p.c.

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Tariff Item	Rates in Effect Prior to Rates Proposed in this Budget	
	B.P.	M.F.N.
42205-1 Concrete road-paving machines, self-propelling, end loading type, with a capacity of 21 cubic feet of wet concrete or more; concrete and asphalt road finishing machines; form graders; sub-graders; combination excavating and transporting scraper units; concrete mixers, transit type; dump wagons or trailers, having a capacity of 10 cubic yards or over, not self-propelled; back-filling machines and equipment, mounted on self-propelling wheels or crawling traction, semi- or full revolving boom and scraper type; steam or air driven pile hammers or excavators; truck turntables; all the foregoing of a class or kind not made in Canada, parts thereof	Free 7½ p.c. 12½ p.c.	Free Various 7½ p.c. 12½ p.c.
Aircraft, not including engines, under such regulations as the Minister may prescribe:		Various
44043-1 When of types or sizes not made in Canada, on and after July 1, 1967	Free 15 p.c. Free	Free 27½ p.c. 27½ p.c. (on and after July 1, 1966)
Aircraft engines, when imported for use in the equipment of aircraft:		
44047-1 When of types or sizes not made in Canada, On and after July 1, 1967	Free 15 p.c. Free	Free 27½ p.c. 27½ p.c. (on and after July 1, 1966)

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Rates in Effect Prior to
Rates Proposed in this Budget
B.P. M.F.N. General M.F.N. General

Tariff Item	B.P.	M.F.N.	General	B.P.	M.F.N.	General
44125-1	Guns and rifles of a class or kind not made in Canada; parts thereof.....	Free	7½ p.c.	30 p.c.	Free	7½ p.c.
					10 p.c.	30 p.c.
					15 p.c.	35 p.c.
					20 p.c.	30 p.c.
44725-1	Well points, well screens, well strainers, pitless well heads; all the foregoing of a class or kind not made in Canada, parts thereof	Free	7½ p.c.	12½ p.c.	Free	7½ p.c.
					10 p.c.	22½ p.c.
					20 cts.	35 p.c.
57210-1	Oriental rugs or carpets with pile hooked or knotted by hand..... and, per square foot	15 p.c.	15 p.c.	40 p.c.	25 p.c.	40 p.c.
			5 cts.			5 cts.
70505-1	Goods, as defined by regulations made by the Minister, imported by a settler for his household or personal use, if actually owned by the settler and in his possession and use before his removal to Canada, under such regulations as the Minister may prescribe	Free	Free	Free	Various	Free
					Various	Various
84805-1	Machines and apparatus and parts thereof (including motive power) of a class or kind not made in Canada and drilling mud, for use in the exploration, discovery, development and operation of potash and rock salt mines or for use in the production of crushed and screened rock salt.....	Free	Free	Free	Free	Free

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2. Resolved, that Schedule B to the Customs Tariff be amended by striking out item 97052-1 and the enumeration of goods and the rate of drawback of duty set opposite that item, and by inserting therein the following item, enumeration of goods and rate of drawback of duty:

Portion of Duty
(not including Special
Duty or Dumping Duty)
Payable as Drawback

Item No.	Goods	When Subject to Drawback	Portion of Duty (not including Special Duty or Dumping Duty) Payable as Drawback
97052-1	Machines; precision instruments and apparatus for heat treating, welding, sorting, testing, inspecting or correcting; control panels for use with the aforementioned machines and precision instruments and apparatus; all of the foregoing of a class or kind not made in Canada; accessories and attachments for use with the aforementioned machines and precision instruments and apparatus; parts of all the foregoing, not including consumable tools.	When used in the plants of manufacturers of automobiles and motor vehicles or of automobile or motor vehicle parts for the manufacture of automobiles and motor vehicles or of automobile or motor vehicle parts; or when used for the manufacture of dies, jigs, fixtures or moulds which are used in the production of automobile or motor vehicle parts.....	99 p.c.

3. Resolved, that Schedule C to the Customs Tariff be amended by striking out item 99219-1 and the enumeration of goods set opposite that item, and by inserting therein the following item and enumeration of goods:

99219-1 Used or second hand mattresses or materials therefrom:

This item does not affect in any manner:

- (a) mattresses imported under tariff items 70405-1, 70410-1, 70505-1, 70600-1, 70700-1, 70800-1, or under tourists' vehicle permits;
- (b) materials from used or second hand mattresses, when imported after having been cleaned and fumigated, under such regulations as the Minister may prescribe, accompanied by such certificates as he may designate.

4. Resolved, that any enactment founded upon the foregoing resolutions shall be deemed to have come into force on the 30th day of March, 1966, and to have applied to all goods mentioned in the said resolutions imported or taken out of warehouse for consumption on or after that day, and to have applied to goods previously imported for which no entry for consumption was made before that day.

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EXCISE TAX ACT RESOLUTION

Resolved that it is expedient to introduce a measure to amend the Excise Tax Act and to provide among other things;

1. That effective March 30, 1966,
 - (a) dies, jigs, fixtures and moulds,
 - (b) patterns for dies, jigs, fixtures and moulds, and
 - (c) tools for use in or attachment to production machinery that are for working materials by turning, milling, grinding, polishing, drilling, punching, boring, shaping, shearing, pressing or planing, when for use by manufacturers or producers directly in the manufacture of production of goods, be exempt from sales tax.
2. That the combined rate of tax under the said Act and the Old Age Security Act on the following goods (other than goods described in paragraph 1) shall, effective April 1, 1967, be reduced to 6% and effective April 1, 1968, be reduced to zero, namely:
 - (a) machinery and apparatus sold to or imported by manufacturers or producers for use by them directly in the manufacture or production of goods,
 - (b) equipment sold to or imported by manufacturers or producers for use by them for exhausting dust and noxious fumes produced by their manufacturing or producing operations,
 - (c) safety devices and equipment sold to or imported by manufacturers or producers for use by them in the prevention of accidents in the manufacture or production of goods,
 - (d) equipment sold to or imported by manufacturers or producers for use by them in carrying refuse or waste from machinery and apparatus used by them directly in the manufacture or production of goods,
 - (e) gasoline-powered and diesel powered self-propelled trucks mounted on rubber-tired wheels for off-highway use exclusively at mines and quarries,
 - (f) internal combustion tractors, other than highway truck tractors, for use exclusively in the operation of logging, such operation to include the removal of the log from stump to skidway, log dump, or common or other carrier,
 - (g) logging wagons and logging sleds,
 - (h) machinery, logging cars, cranes, captive balloons having a volume of 150,000 cubic feet or more, blocks and tackle and wire rope; all the foregoing for use exclusively in the operation of logging, such operation to include the removal of the log from stump to skidway, log dump or common or other carrier,
 - (i) pipes or tubes commonly known as "oil-country goods", being casing or tubing and fittings, couplings, thread protectors and nipples therefor; drill pipe; all of the foregoing for use in connection with natural gas or oil wells,
 - (j) machinery and apparatus, including drilling bits and seismic shot-hole casing, for use in exploration for or discovery or development of petroleum, natural gas or minerals,

EXCISE TAX ACT RESOLUTION. (continued)

- (k) repair and maintenance equipment sold to or imported by manufacturers or producers for use by them in servicing goods described in sub-paragraphs (a) to (j) that are used by them,
- (l) parts for goods described in sub-paragraphs (a) to (k),
- (m) drilling mud and additives therefor,
- (n) geophysical surveying precision instruments and equipment for use exclusively in prospecting for, or in the exploration and development of, petroleum, natural gas, water wells and minerals, or for geophysical studies for engineering projects, including the following; magnetometers; gravity meters and other instruments designed to measure the elements, variations and distortions of the natural gravitational force; field potentiometers, meggers, non-polarizing electrodes, and electrical equipment for making measurements in drill holes; instruments and equipment for seismic prospecting; geiger muller counters and other instruments for radioactive methods of geophysical prospecting; electrical and electronic amplifying devices and electrical thermostats designed to be used with any of the foregoing; repair parts, tripods and fitted carrying cases for any of the foregoing, and
- (o) articles and materials for use in the manufacture of goods described in sub-paragraphs (a) to (n),

but not including:

- (p) goods for use by persons exempt from payment of consumption or sales tax under subsection (2) of section 34 of the said Act,
- (q) office equipment or
- (r) motor vehicles except those described in sub-paragraphs (e) and (h).

3. That effective March 30, 1966, the consumption or sales tax on goods described in paragraph 2 that are produced or manufactured in Canada shall be imposed, levied and collected at the rate of tax in effect at the time when the goods are delivered to the purchaser and shall be payable at the time or times provided in paragraph (a) of subsection (1) or section 30 of the said Act.
4. That effective March 30, 1966, stained glass windows of handmade or hand rolled glass technically called antique glass and materials for use exclusively in the manufacture thereof be exempt from sales tax.
5. That effective March 30, 1966, natural gas be exempt from sales tax.
6. That effective March 30, 1966, fuel oil for use in the generation of electricity be exempt from sales tax.
7. That effective March 30, 1966, a person engaged in the business of retreading tires be deemed to be a producer or manufacturer.
8. That effective March 30, 1966, prepared surgical skin closure devices, plastic surgical drapes for use during surgical operations, artificial teeth and articles and materials for use in the manufacture of the foregoing be exempt from sales tax.
9. That effective March 30, 1966, the present exemption from sales tax for lobster pots, lobster traps, and materials to be used in the manufacture thereof be extended to include crab or shrimp pots, crab or shrimp traps, and materials to be used in the manufacture thereof.

EXCISE TAX ACT RESOLUTION. (continued)

10. That effective March 30, 1966, the present exemption from sales tax for steel pens and complete parts thereof for farm animals be extended to include steel stalls and complete parts thereof for farm animals.
11. That effective March 30, 1966, tobacco dryers, not including buildings, for use on the farm for farm purposes only, parts therefor and articles and materials for use in the manufacture thereof be exempt from sales tax.
12. That effective March 30, 1966, vegetarian food products manufactured from vegetable and mineral ingredients to simulate meat products and materials for use in their manufacture be exempt from sales tax.
13. That effective July 1, 1966,
 - (a) dressers and dyers of furs shall be subject to sales tax on the aggregate of the current market value of raw furs dressed or dressed and dyed by them and the dressing or the dressing and dyeing charge, and
 - (b) dyers of furs who dye tax-paid dressed furs shall be subject to sales tax on the dyeing charge only,and that for the purpose of the said Act, dressed or dressed and dyed furs shall be deemed not to be partly manufactured goods and shall be deemed to be sold at the time they are delivered out of the possession of the dresser or dyer.
14. That effective July 1, 1966, where tax-paid dressed or dressed and dyed furs are delivered to a producer or manufacturer to be incorporated by him into articles on which sales tax is payable, a deduction from tax payable shall be allowed to such producer or manufacturer equal to the tax paid on the dressed or dressed and dyed furs less the amount of any deduction previously allowed in respect of such tax.
15. That effective March 30, 1966, where by the said Act or an Act to amend the Excise Tax Act, Chapter 12 of the Statutes of Canada 1963, a deduction from or refund of tax is provided for or a payment by the Minister in an amount equal to tax paid is provided for, and circumstances exist which render it difficult to determine the exact amount of such deduction, refund or payment by the Minister, the Minister may, with the consent of the person entitled to such deduction, refund or payment, grant a deduction or refund or pay an amount determined, in such manner as the Governor in Council may by regulation prescribe, to be the correct deduction, refund or amount.
16. That effective March 30, 1966, the tax imposed under section 5 of Schedule I of the said Act on electron tubes, not including cathode ray tubes, the duty paid value or the sale price of which, as the case may be, does not exceed five dollars per tube, be changed from "fifteen per cent. but not less than ten cents per tube", to "ten cents per tube".
17. That effective March 30, 1966, the tax imposed upon section 3 of Schedule I of the said Act on devices commonly known as lighters be changed from "ten per cent but not less than ten cents per device" to "ten cents per device".
18. That effective March 30, 1966, in calculating the sale price of goods manufactured in Canada for the purpose of determining the excise tax payable under Part IV of the said Act, there shall not be included the amount charged as price for or in respect of any other goods contained in or attached to the wrapper, package, box, bottle or other container in which the goods are contained.